

Department of Finance  <b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>Fund: 8124</b>  <b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Suicide Prevention Voluntary Contribution Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 445, Statutes 2019 (AB 984) Revenue and Taxation Code section 18915.		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Fund		<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Trust and Agency Fund – Non-Federal
<b><u>Purpose</u></b> To receive voluntary contributions to support the following: <ul style="list-style-type: none"> <li>• Programs designed to prevent suicide in rural and desert communities located in the state.</li> <li>• Crises centers located in the state that are active members of the National Suicide Prevention Lifeline.</li> </ul>		
<b><u>Administering Agency/Business Unit Code</u></b> Franchise Tax Board/7730		
<b><u>Major Revenue Source</u></b> Voluntary contributions designated by individuals on their tax returns.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Pursuant Revenue and Taxation Code section 18916, moneys transferred to the fund shall be continuously appropriated.		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is voluntary contributions made by individuals and deposited in a Trust and Agency Fund.		
<b><u>Comments/Historical Information</u></b> In accordance with Revenue and Taxation Code section 18916 (c), money in the fund shall not be used to supplant state General Fund money for any purpose. Revenue and Taxation Code section 18917 provides for the repeal of the fund on December 1 of the seventh year following its first appearance on the personal income tax return; or sooner on December 1 of the calendar year that the Franchise tax Board determines that the amount of contributions estimated to be received will not be at least equal to the minimum contribution amount of \$250,000 in that calendar year.		

